## IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

## SPECIAL CIVIL APPLICATION No 9782 of 1994

Date of decision: 15-9-97

For Approval and Signature

The Hon'ble Mr. Justice S. K. KESHOTE

- 1. Whether Reporters of Local papers may be allowed to see the judgment?
- 2. To be referred to the Reporter or not?
- 3. Whether their Lordships wish to see the fair copy of the judgment?
- 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India,1950 or any order made thereunder?
- 5. Whether it is to be circulated to the Civil Judge?

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UNIT STEELS LTD.

Versus

SALES TAX OFFICER

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Appearance:

MR D.G. Shukla for Petitioners
None present for Respondent No. 1

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CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 15/09/97

## ORAL JUDGEMENT

The counsel for the petitioner states that under order dated 5-5-1995 of the Board for Industrial and Financial Reconstruction in CaseNo.4/94 has recommended for winding up of the Company. However he is unable to state whether this court has passed winding up order or not. Once B.I.F.R. has recommended for the winding up of the Company, even otherwise also no proceedings of recovery of dues etc., can be initiated against the Company without leave of the Court. After winding up of the Company, for recovery of arrears the Department has to file its claim in case of disputed amount before the official liquidator. In view of the aforesaid facts now nothing survives in the special civil application. In fact the petitioner has become infructuous. accordingly. Special civil application is dismissed as having become infructuous. Rule discharged. relief stands vacated.

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